taxation. The Fourteenth Amendment was not intended to prevent a State from changing its system of taxation in any proper and reasonable way with regard to exempting or taxing trades, professions or classes. *Bell's Gap Ry. Co.* v. *Pennsylvania,* 134 U. S. 232. As to every person in any one class, the amendment prohibits unreasonable discrimination. *Barbier* v. *Connolly,* 113 U. S. 27. The principal case now makes a further refinement by adopting the ideas of Mr. Justice BREWER, who said, "Differentiated * * * from the other sex, she (woman) is properly placed in a class by herself, and legislation designed for her protection may be sustained even when like legislation is not necessary for men and could not be sustained." *Muller* v. *Oregon,* 208 U. S. 412, 422. The discrimination based on the different methods of carrying on a laundry business is upheld as a reasonable distinction because "like the United States, although with more restriction and in less degree, a State may carry out a policy," favoring certain industries or forms of industry. Whether the effect of the law resulted in a discrimination against Chinese is not considered, not having been judicially brought before the court. For references on the general question, see 8 MICH. L. REV., 499, 9 MICH. L. REV. 434, *State* v. *Buchanan,* 29 Wash. 602, 2 WILLOUGHBY, "CONSTITUTIONAL LAW OF THE U. S.," pp. 881-890.

DAMAGES—INJURIES TO GROWING CROPS.—Plaintiff owned and cultivated land near a smelting plant belonging to the defendant. Sulphurous fumes from the smelter affected the plaintiff's crops throughout the growing season and so injured them as to greatly depreciate their market value. *Held,* the proper measure of damages under such circumstances is the difference between the market value of the crop at the time and place of injury and the value before the injury occurred; that this amount could best be ascertained by consideration of the following propositions, (1) the value at maturity of the probable crop had injury not occurred, (2) the value of the injured crop at that time less the expense of fitting for market the portion of the probable crop that did not mature, (3) the probability at the time of injury that amount under (1) would have been realized by the owner if the injury had not been inflicted, (4) the fact, if it be the fact, that the injury was inflicted some time before the maturity of the crop. *United States Smelting Co.* v. *Sisam* (1911), 191 Fed. 293.

The general rule as to the measure of damages for destruction of, or injury to, growing crops is the fair market value of the crop at the time and place of injury. *Smith* v. *Chicago etc. Ry. Co.,* 81 Neb. 186; *Colo. Con. L. & W. Co.* v. *Hartman,* 5 Colo. App. 150; *International etc. Ry. Co.* v. *Foster,* 45 Tex. Civ. App. 334, 100 S. W. 1017; 6 MICH. L. REV, 508; 6 AM. & ENG. ANN. CAS. 949. The principal case in effect follows this rule, but as pointed out by the court, the crop in question having been injured and not destroyed, "It is easy to announce the rule, but it is more difficult to determine what evidence shall be considered and what effect that evidence shall have in determining these values and the damage." Some courts obviate the difficulty by holding that the measure of damage is the difference between the market value at the maturity of the probable crop without injury and the value of the injured crop less the expense of fitting for market the portion of the prob-

able crop which did not mature. *Shotwell* v. *Dodge,* 8 Wash. 337; *Jones & Jones* v. *Cooley Lake Club,* 122 Mo. App. 113, 98 S. W. 82; *Smith* v. *Chicago etc. Ry. Co.,* 38 Iowa, 518, 521. Other courts, probably the majority, do not hold to the rule last stated, but they do what in effect amounts to the same thing, viz., announce the measure to be the market value of the crop at the time of injury or destruction, and permit evidence to go to the jury on the probable crop, etc. *Teller* v. *Bay & River Dredging Co.,* 151 Cal. 209; *Little Rock etc. Ry. Co.* v. *Wallis,* 82 Ark. 447; *Risse* v. *Collins,* 12 Idaho 689; *Folsom* v. *Apple River Log Driving Co.,* 41 Wis. 602. For the purpose of showing the value of the probable crop without injury it is competent to show "what that character of crop was worth at or near the place where it was grown, when matured, and to make proper estimates and allowances from ascertained or ascertainable facts for the contingencies and expenses attending further cultivation and care." *Missouri etc. Ry. Co.* v. *Hagler,* (Tex. Civ. App.) 112 S. W. 783. The competency of evidence of the value of the probable crop at maturity is denied in some States on the ground that it is too uncertain and speculative. *Ohio etc. Ry. Co.* v. *Nuetzel,* 43 Ill. App. 108; *Roberts* v. *Cole,* 82 N. Car. 292; *Burnett* v. *Great Northern Ry. Co.,* 76 Minn. 461, and this whether the loss is total or the injury partial. Where the destruction of the crop is complete the ascertainment of damage is attended with less difficulty. *People's Ice Co.* v. *Steamer "Excelsior,"* 44 Mich. 229. Various rules are applied; in one jurisdiction the difference in value of the land on which the crop was grown before and after the loss of crop is said to be the true measure. *Horres* v. *Berkeley Chem. Co.,* 57 S. Car. 189. And if destroyed before coming up the measure of damages is said to be the rental value of the land and the cost of seed, labor, etc. *Young* v. *West,* 130 Ill. App. 216.

DAMAGES—LIABILITY OF CORPORATION IN PUNITIVE DAMAGES FOR ACTS OF ITS OFFICERS.—Defendant corporation piled lumber on its property within a few inches of the line between its land and that of the plaintiff, the latter having a dwelling house close to the line. Plaintiff, being fearful that the wind might blow the pile over onto his house, spoke to the defendant's manager about it. The manager promised to remedy the matter, but nothing was done. Soon after the interview, a heavy wind blew boards from the lumber pile against the plaintiff's house, causing considerable injury to the same; also, snow and ice collected on the roof of a store house near the line on the corporation's property, which slid therefrom against the plaintiff's house. *Held,* that the corporation was liable for punitive damages. *Bishop* v. *Readsboro Chair Mfg. Co.* (Vt. 1911), 81 Atl. 454.

In allowing punitive damages, the Vermont court distinguished between the principal case and two opinions previously handed down in the same jurdiction, in both of which it was held that, where the offender is the agent or servant of the corporation, the principal can be made liable for punitive damages only when the corporation has either directed, participated in, or subsequently approved the misconduct of the agent or servant. *Willett* v. *St. Albans,* 69 Vt. 330; *Wells* v. *Boston & Maine Ry.,* 82 Vt. 108. The former case refused